



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BETH HEMMERBACH of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

<hr/> (Signature of person responsible for accounts)	<hr/> 03/28/2002 (Date)
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CLERK - TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY**Utility Address:** 811 MAIN STREET

P.O. BOX 188

CASHTON, WI 54619

When was utility organized? 1/1/1909**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: BETH HEMMERSBACH**Title:** VILLAGE CLERK**Office Address:**

811 MAIN STREET

P.O. BOX 188

CASHTON, WI 54619

Telephone: (608) 654 - 7828**Fax Number:** (608) 654 - 7983**E-mail Address:** villageofcashton@centurytel.net

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E. VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net

President, chairman, or head of utility commission/board or committee:

Name: ROBERT AMUNDSON**Title:** PRESIDENT**Office Address:**

811 MAIN STREET

P.O. BOX 188

CASHTON, WI 54619

Telephone: (608) 654 - 7828**Fax Number:** (608) 654 - 7983**E-mail Address:** villageofcashton@centurytel.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JONH E. VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 1/11/2002**Period covered by most recent audit:** 01/01/2001 TO 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: JOHN HAUSER**Title:** UTILITY SUPERVISOR**Office Address:**

709 MAIN STREET

P.O. BOX 188

CASHTON, WI 54619

Telephone: (608) 654 - 5160**Fax Number:** (608) 654 - 7383**E-mail Address:** villageofcashton@centurytel.net

Name of utility commission/committee: CASHTON BOARD OF TRUSTEES

Names of members of utility commission/committee:

ROBERT AMUNDSON, PRESIDENT

BETH HEMMERSBACH, CLERK-TREASURER

LINDA HORSWILL-GUTIERREZ, TRUSTEE

LARRY HUTCHINSON, TRUSTEE

LEVI MILLER, TRUSTEE

MICHAEL MITBY, TRUSTEE

SCOTT MLSNA, TRUSTEE

STEVEN TRESCHER, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	587,224	535,757	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	421,263	417,085	2
Depreciation Expense (403)	66,962	65,387	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	50,333	46,730	5
Total Operating Expenses	538,558	529,202	
Net Operating Income	48,666	6,555	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	48,666	6,555	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	18,131	18,997	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	18,131	18,997	
Total Income	66,797	25,552	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	66,797	25,552	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,106	254	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,106	254	
Net Income	65,691	25,298	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,487,360	1,462,062	20
Balance Transferred from Income (433)	65,691	25,298	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,553,051	1,487,360	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY CASH INVESTMENTS	18,131	5
Total (Acct. 419):	18,131	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	140,089	447,135	0	0	587,224	1
Less: interdepartmental sales	0	9,453	0	0	9,453	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	772	2,250			3,022	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	139,317	435,432	0	0	574,749	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	11,943		11,943	1
Electric operating expenses	61,693		61,693	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,701		1,701	8
Electric utility plant accounts	1,877		1,877	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	77,214	0	77,214	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,087,765	2,085,458	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	974,586	989,937	2
Net Utility Plant	1,113,179	1,095,521	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	68,273	82,185	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	68,273	82,185	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	232,879	131,447	8
Temporary Cash Investments (132)	335,654	306,088	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	50,173	59,168	11
Other Accounts Receivable (143)	41,480	2,534	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,965	54,678	14
Materials and Supplies (150)	50,323	46,608	15
Prepayments (165)	2,760	2,760	16
Other Current and Accrued Assets (170)	624	914	17
Total Current and Accrued Assets	716,858	604,197	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	14,924	20
Total Deferred Debits	0	14,924	
Total Assets and Other Debits	1,898,310	1,796,827	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	145,963	118,513	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,553,051	1,487,360	23
Total Proprietary Capital	1,699,014	1,605,873	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	20,300	0	26
Total Long-Term Debt	20,300	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	55,180	30,261	28
Payables to Municipality (233)	0	2,945	29
Customer Deposits (235)	195	195	30
Taxes Accrued (236)	0	41,075	31
Interest Accrued (237)	1,106	0	32
Other Current and Accrued Liabilities (238)	513	521	33
Total Current and Accrued Liabilities	56,994	74,997	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	5,045	0	36
Total Deferred Credits	5,045	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	116,957	115,957	41
Total Liabilities and Other Credits	1,898,310	1,796,827	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,035,955	0	0	993,417	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	2,852			55,541	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,038,807	0	0	1,048,958	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	205,896	0	0	768,690	10
Total Accumulated Provision	205,896	0	0	768,690	
Net Utility Plant	832,911	0	0	280,268	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	197,688	792,249			989,937	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,595	45,367			66,962	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,038				1,038	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		38,170			38,170	10
Other credits (specify):						11
					0	12
Total credits	22,633	83,537	0	0	106,170	13
Debits during year						14
Book cost of plant retired	14,425	107,096			121,521	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	14,425	107,096	0	0	121,521	19
Balance End of Year	205,896	768,690	0	0	974,586	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.20%	4.43%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	3,022	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	3,022	
Deductions:		
Accounts written off during the year: Utility Customers	3,022	5
Accounts written off during the year: Others		6
Total accounts written off	3,022	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	3,911				3,911	1,136	1
Other			40,772		40,772	40,367	2
Total Electric Utility					44,683	41,503	

Account	Total End of Year	Amount Prior Year	
Electric utility total	44,683	41,503	1
Water utility	5,640	5,105	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	50,323	46,608	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	118,513	1
Changes during year (explain):		
CONTRIBUTION TO UTILITY FROM SALE OF LOADER	27,450	2
Balance end of year	145,963	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CAPITAL LEASE	01/10/2001	01/10/2006	5.60%	20,300	1
Total for Account 224				20,300	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	41,075	1
Accruals:		
Charged water department expense	22,523	2
Charged electric department expense	27,810	3
Charged sewer department expense	411	4
Other (explain):		
NONE		5
Total Accruals and other credits	50,744	
Taxes paid during year:		
County, state and local taxes	83,375	6
Social Security taxes	7,756	7
PSC Remainder Assessment	644	8
Other (explain):		
WI GROSS RECEIPTS	44	9
Total payments and other debits	91,819	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	0	1,106		1,106	3
Subtotal	0	1,106	0	1,106	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	1,106	0	1,106	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	115,577	380	0	0	0	115,957	1
Add credits during year:							
For Services	1,000					1,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	116,577	380	0	0	0	116,957	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	55,532					55,532	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INV IN MUNICIPALITY-SEWER PLANT	38,301	1
INVESTMENT IN SEWER - BALANCE BEING RETIRED ON A LT BASIS	29,972	2
Total (Acct. 123):	68,273	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,747	6
Electric	40,426	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	50,173	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
INSURANCE PROCEEDS - FIRE LOSS OF BACK-UP GENERATOR	38,170	12
POLE RENTALS	3,310	13
Total (Acct. 143):	41,480	
Receivables from Municipality (145):		
DUE FROM GENERAL - PUBLIC FIRE PROTECTION	281	14
DUE FROM SEWER - W/S ALLOCATION	2,684	15
Total (Acct. 145):	2,965	
Prepayments (165):		
PREPAID INSURANCE	2,760	16
Total (Acct. 165):	2,760	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGED	5,045	20
Total (Acct. 253):	5,045	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,030,426	1,026,988	0	0	2,057,414	1
Materials and Supplies	5,372	43,093	0	0	48,465	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	201,792	780,469	0	0	982,261	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	116,077	380	0	0	116,457	6
Other (specify):						
NONE					0	7
Average Net Rate Base	717,929	289,232	0	0	1,007,161	
Net Operating Income	48,676	(10)	0	0	48,666	8
Net Operating Income as a percent of						
Average Net Rate Base	6.78%	-0.00%	N/A	N/A	4.83%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	132,238	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,520,205	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,652,443	
Net Income		
Net Income	65,691	5
Percent Return on Proprietary Capital	3.98%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

The Utility leased a new loader/backhoe in 2001 in cooperation with the Village's general fund.

6. Formal proceedings with the Public Service Commission.

A rate increase was approved for the utility and came into effect on March 15, 2001.

7. Any additional matters.

During 2001, the Electric Utility suffered a fire in the powerhouse and lost one of its diesel generating units. The utility is in the process of a replacement project to replace the lost generating unit.

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-07)

Construction Work In Progress for Electric Utility relates to the generator replacement project.

Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Village Board
Cashton Municipal Electric and Water Utility
Cashton, Wisconsin 54619

We have compiled the balance sheets of the Cashton Municipal Electric and Water Utility as of December 31, 2001 and 2000, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 28, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 26, 2002

Peter J. Leege
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

Re: City of Cashton Electric & Water Utility File DWCCA-970-PJL
2001 Analytical Review

Dear Pete:

The following is the information you requested to complete your analytical review of the City of Cashton Electric & Water Utility. The information follows the order in which it was requested.

- 1) The \$1,000 reported for contributions for water services reported on page F-18 was for deferred assessments not previously recorded in contributions on the Utilities books. The additions to the services were recorded in earlier years.
- 2) We noted that it appears that the amount for Fuel or Power Purchased for Pumping, Account 622, was reported in error in account 621, Fuel for Power Production. We will make this change in the future.

If you have any further questions, please feel free to contact me at 608/637-2082 anytime.

Sincerely,

John E. Vig
Vig & Associates LLC
cc: Beth Hemmersbach
Enclosure
F:\DATA_1\CO\2820CASH\2001\CORRESPONDENCE\CASHTON 2001 PSC ANAL REVIEW.DOC

email 12/4/02, pjl:

Dear Ms. Hemmersbach:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Given that there are no water services reported as added during the year on page W-16 and no dollars reported as added to Account 345, Services on page W-8, please explain the \$1,000 reported for contributions for water services on page F-18.

FINANCIAL SECTION FOOTNOTES

2. During our review of the Water Operation & Maintenance Expenses schedule on page W-5 we noted that it appears that the amount for Fuel or Power Purchased for Pumping, Account 622, was reported in error in Account 621, Fuel for Power Production. Please explain or confirm that in future years those dollars will be reported in Account 622.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	138,303	1
Total Sales of Water	138,303	
Other Operating Revenues		
Forfeited Discounts (470)	435	2
Miscellaneous Service Revenues (471)	50	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,301	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,786	
Total Operating Revenues	140,089	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	6,112	8
Pumping Expenses (620-625)	10,683	9
Water Treatment Expenses (630-635)	2,686	10
Transmission and Distribution Expenses (640-655)	10,070	11
Customer Accounts Expenses (901-904)	1,454	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	16,290	14
Total Operation and Maintenance Expenses	47,295	
Other Operating Expenses		
Depreciation Expense (403)	21,595	15
Amortization Expense (404-407)		16
Taxes (408)	22,523	17
Total Other Operating Expenses	44,118	
Total Operating Expenses	91,413	
NET OPERATING INCOME	48,676	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	11	55	997	2
Industrial				3
Total Unmetered Sales to General Customers (460)	11	55	997	
Metered Sales to General Customers (461)				
Residential	426	17,128	65,950	4
Commercial	60	5,774	15,780	5
Industrial				6
Total Metered Sales to General Customers (461)	486	22,902	81,730	
Private Fire Protection Service (462)	1		86	7
Public Fire Protection Service (463)	1		49,019	8
Other Sales to Public Authorities (464)	14	1,729	6,471	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	513	24,686	138,303	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	49,019	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	49,019	
Forfeited Discounts (470):		
Customer late payment charges	435	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	435	
Miscellaneous Service Revenues (471):		
WATERHOSE CONNECTS	50	7
Total Miscellaneous Service Revenues (471)	50	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,234	10
Other (specify):		
MISCELLANEOUS REVENUES	67	11
Total Other Water Revenues (474)	1,301	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	4,556	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	1,556	4
Total Source of Supply Expenses	6,112	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)	9,453	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	1,230	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	10,683	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	2,686	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	2,686	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	2,417	17
Maintenance of Services (652)	3,306	18
Maintenance of Meters (653)	2,407	19
Maintenance of Hydrants (654)	1,518	20
Maintenance of Other Plant (655)	422	21
Total Transmission and Distribution Expenses	10,070	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	682	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	772	25
Total Customer Accounts Expenses	1,454	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,512	27
Office Supplies and Expenses (921)	2,038	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,625	30
Property Insurance (924)	1,984	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	5,131	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	16,290	
Total Operation and Maintenance Expenses	47,295	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,346	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		411	2
Net property tax equivalent		19,935	
Social Security		2,433	3
PSC Remainder Assessment		155	4
Other (specify): NONE			5
Total tax expense		22,523	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229166				3
County tax rate	mills		6.912899				4
Local tax rate	mills		8.531713				5
School tax rate	mills		13.139039				6
Voc. school tax rate	mills		2.757112				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.569929				10
Less: state credit	mills		2.020878				11
Net tax rate	mills		29.549051				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.531713				14
Combined School Tax Rate	mills		15.896151				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.427864				17
Total Tax Rate	mills		31.569929				18
Ratio of Local and School Tax to Total	dec.		0.773770				19
Total tax net of state credit	mills		29.549051				20
Net Local and School Tax Rate	mills		22.864169				21
Utility Plant, Jan. 1	\$	1,024,897	1,024,897				22
Materials & Supplies	\$	5,105	5,105				23
Subtotal	\$	1,030,002	1,030,002				24
Less: Plant Outside Limits	\$	10,360	10,360				25
Taxable Assets	\$	1,019,642	1,019,642				26
Assessment Ratio	dec.		0.872731				27
Assessed Value	\$	889,873	889,873				28
Net Local & School Rate	mills		22.864169				29
Tax Equiv. Computed for Current Year	\$	20,346	20,346				30
Tax Equivalent per 1994 PSC Report	\$	17,099					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,346					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	726		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	51,188		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	51,914	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,929		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,239		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	59,168	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	345		23
Total Water Treatment Plant	345	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			726	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			51,188	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	51,914	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			5,929	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,239	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	59,168	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			345	23
Total Water Treatment Plant	0	0	345	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	26,075		26
Transmission and Distribution Mains (343)	624,675		27
Fire Mains (344)	0		28
Services (345)	94,468		29
Meters (346)	41,249	798	30
Hydrants (348)	101,758		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	888,725	798	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,056		35
Computer Equipment (391.1)	2,936		36
Transportation Equipment (392)	13,902	23,875	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,852	809	44
Other Tangible Property (399)	0		45
Total General Plant	24,746	24,684	
Total utility plant in service directly assignable	1,024,898	25,482	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,024,898	25,482	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			26,075 26
Transmission and Distribution Mains (343)			624,675 27
Fire Mains (344)			0 28
Services (345)			94,468 29
Meters (346)	700		41,347 30
Hydrants (348)			101,758 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	700	0	888,823
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,056 35
Computer Equipment (391.1)			2,936 36
Transportation Equipment (392)	13,725		24,052 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,661 44
Other Tangible Property (399)			0 45
Total General Plant	13,725	0	35,705
Total utility plant in service directly assignable	14,425	0	1,035,955
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	14,425	0	1,035,955

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,325	2,325	1
February			2,406	2,406	2
March			2,425	2,425	3
April			2,284	2,284	4
May			2,556	2,556	5
June			2,383	2,383	6
July			2,743	2,743	7
August			2,757	2,757	8
September			2,473	2,473	9
October			2,418	2,418	10
November			2,399	2,399	11
December			2,270	2,270	12
Total annual pumpage	0	0	29,439	29,439	
Less: Water sold				24,686	13
Volume pumped but not sold				4,753	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				300	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				300	19
Volume pumped but unaccounted for				4,453	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				192	23
Date of maximum: 5/11/2001					24
Cause of maximum:					25
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				58	26
Date of minimum: 7/27/2001					27
Total KWH used for pumping for the year				154,379	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CREMER STREET	4	852	12	432,000	Yes	1
BRODY STREET	5	860	12	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	4	5		1
Location	CREMER STREET	BRODY STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	WORTHINGTON	PEERLESS		5
Year Installed	1960	1968		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	300	300		8
Pump Motor or Standby Engine Mfr	GE	FRANKLIN		10
Year Installed	1960	1994		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CREMER STREET		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1919		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	100		10
			11
Total capacity in gallons (actual)	80,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	T	2.000	177	0	0	0	177
M	T	4.000	1,235	0	0	0	1,235
M	T	6.000	36,117	0	0	0	36,117
M	T	8.000	2,843	0	0	0	2,843
Total Within Municipality			40,372	0	0	0	40,372
Total Utility			40,372	0	0	0	40,372

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	458	0	0	0	458	1	1
M	1.000	9	0	0	0	9		2
M	2.000	5	0	0	0	5		3
M	4.000	5	0	0	0	5		4
M	6.000	2	0	0	0	2		5
Total Utility		479	0	0	0	479	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	490	18	20	22	510	45	1
1.000	12	0	0	0	12	0	2
1.500	3	0	0	0	3	3	3
2.000	6	0	0	0	6	2	4
4.000	2	0	0	0	2	1	5
6.000	2	0	0	0	2	1	6
Total:	515	18	20	22	535	52	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	426	49	0	6	0	29	510	1
1.000	0	7	0	3	0	2	12	2
1.500	0	2	0	0	0	1	3	3
2.000	0	2	0	3	0	1	6	4
4.000	0	0	0	1	1	0	2	5
6.000	0	0	0	1	1	0	2	6
Total:	426	60	0	14	2	33	535	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	78				78	2
Total Fire Hydrants	78	0	0	0	78	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	78
Number of distribution system valves end of year:	110
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 622 - Fuel or power purchased for pumping - Amount reported is the actual amounts paid to the electric utility for water pumping and heat at the pumphouse. The amount recorded as revenue on the Electric utility is reported on Schedule E-12 & E-13 - line 5.

Water Utility Plant in Service (Page W-08)

A/C 392 - Transportation Equipment - Addition and retirement due to purchase of new loader/backhoe with trade-in of old backhoe.

Meters (Page W-17)

Adjustments to meteres necessary to adjust meter totals to those provided by the utility.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	441,019	1
Total Sales of Electricity	441,019	
Other Operating Revenues		
Forfeited Discounts (450)	1,562	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,133	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	421	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	6,116	
Total Operating Revenues	447,135	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	267,791	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	22,865	11
Customer Accounts Expenses (901-904)	3,566	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	79,746	14
Total Operation and Maintenance Expenses	373,968	
Other Expenses		
Depreciation Expense (403)	45,367	15
Amortization Expense (404-407)		16
Taxes (408)	27,810	17
Total Other Expenses	73,177	
Total Operating Expenses	447,145	
NET OPERATING INCOME	(10)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,562	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,562	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL INCOME	4,133	5
Total Rent from Electric Property (454)	4,133	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	175	7
RECONNECT FEE	246	8
Total Other Electric Revenues (456)	421	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	19,370	11
Fuel (539)	9,751	12
Operation Supplies and Expenses (540)	3,553	13
Maintenance of Other Power Production Plant (543)	28,771	14
Total Other Power Generation Expenses	61,445	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	206,346	15
Other Expenses (546)		16
Total Other Power Supply Expenses	206,346	
Total Power Production Expenses	267,791	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	2,306	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	2,837	27
Maintenance of Lines (572)	11,532	28
Maintenance of Line Transformers (573)	373	29
Maintenance of Street Lighting and Signal Systems (574)	716	30
Maintenance of Meters (575)	405	31
Maintenance of Miscellaneous Distribution Plant (576)	4,696	32
Total Distribution Expenses	<u>22,865</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,316	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	2,250	36
Total Customer Accounts Expenses	<u>3,566</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,317	38
Office Supplies and Expenses (921)	10,869	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	2,575	41
Property Insurance (924)	7,823	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	21,786	44
Regulatory Commission Expenses (928)	4,718	45
Miscellaneous General Expenses (930)	2,455	46
Transportation Expenses (933)	9,203	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	79,746	
Total Operation and Maintenance Expenses	373,968	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		21,954	1
Social Security		5,323	2
Wisconsin Gross Receipts Tax		44	3
PSC Remainder Assessment		489	4
Other (specify): NONE			5
Total tax expense		27,810	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229166				3
County tax rate	mills		6.912899				4
Local tax rate	mills		8.531713				5
School tax rate	mills		13.139039				6
Voc. school tax rate	mills		2.757112				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.569929				10
Less: state credit	mills		2.020878				11
Net tax rate	mills		29.549051				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.531713				14
Combined School Tax Rate	mills		15.896151				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.427864				17
Total Tax Rate	mills		31.569929				18
Ratio of Local and School Tax to Total	dec.		0.773770				19
Total tax net of state credit	mills		29.549051				20
Net Local and School Tax Rate	mills		22.864169				21
Utility Plant, Jan. 1	\$	1,060,560	1,060,560				22
Materials & Supplies	\$	41,503	41,503				23
Subtotal	\$	1,102,063	1,102,063				24
Less: Plant Outside Limits	\$	1,854	1,854				25
Taxable Assets	\$	1,100,209	1,100,209				26
Assessment Ratio	dec.		0.872731				27
Assessed Value	\$	960,187	960,187				28
Net Local & School Rate	mills		22.864169				29
Tax Equiv. Computed for Current Year	\$	21,954	21,954				30
Tax Equivalent per 1994 PSC Report	\$	17,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	21,954					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	2,900		18
Structures and Improvements (341)	36,282		19
Fuel Holders, Producers and Accessories (342)	23,246	7,650	20
Prime Movers (343)	159,646		21
Generators (344)	94,008		22
Accessory Electric Equipment (345)	49,379		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	365,461	7,650	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			2,900	18
Structures and Improvements (341)			36,282	19
Fuel Holders, Producers and Accessories (342)			30,896	20
Prime Movers (343)	72,121		87,525	21
Generators (344)	21,000		73,008	22
Accessory Electric Equipment (345)			49,379	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	93,121	0	279,990	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	16,000		35
Station Equipment (362)	56,705		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	68,307	2,224	38
Overhead Conductors and Devices (365)	106,836		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	112,567	3,327	41
Line Transformers (368)	58,883	713	42
Services (369)	34,150		43
Meters (370)	32,838	2,164	44
Installations on Customers' Premises (371)	245		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	27,453		47
Total Distribution Plant	513,984	8,428	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	41,957		49
Office Furniture and Equipment (391)	3,828		50
Computer Equipment (391.1)	2,935		51
Transportation Equipment (392)	83,442	23,875	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	16,258		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			16,000 35
Station Equipment (362)			56,705 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			70,531 38
Overhead Conductors and Devices (365)			106,836 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			115,894 41
Line Transformers (368)			59,596 42
Services (369)			34,150 43
Meters (370)	250		34,752 44
Installations on Customers' Premises (371)			245 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			27,453 47
Total Distribution Plant	250	0	522,162
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			41,957 49
Office Furniture and Equipment (391)			3,828 50
Computer Equipment (391.1)			2,935 51
Transportation Equipment (392)	13,725		93,592 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			16,258 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	21,195		58
Other Tangible Property (399)	11,500		59
Total General Plant	181,115	23,875	
Total utility plant in service directly assignable	1,060,560	39,953	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,060,560	 39,953	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			21,195 58
Other Tangible Property (399)			11,500 59
Total General Plant	13,725	0	191,265
Total utility plant in service directly assignable	107,096	0	993,417
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	107,096	0	993,417

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		7.92 1
7.2/12.5 kV (12kV)		2
14.4/24.9 kV (25kV)		3
Other:		
3 PASE 2.4/4.16 KV		3.58 4
UNDERGROUND 2.4/4.16 KV		3.59 5
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		0.50 6
7.2/12.5 kV (12kV)		7
14.4/24.9 kV (25kV)		8
Other:		
NONE		9
Transmission System		
34.5 kV		10
69 kV		11
115 kV		12
138 kV		13
Other:		
NONE		14

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	3 12
Total	3 13
Total customers on rural lines at end of year	3 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	1,462	Tuesday	01/02/2001	18:00	770
February	02	1,432	Friday	02/02/2001	09:00	706
March	03	1,434	Monday	03/05/2001	09:00	725
April	04	1,277	Monday	04/02/2001	10:00	614
May	05	1,270	Tuesday	05/15/2001	15:00	595
June	06	1,421	Tuesday	06/26/2001	17:00	614
July	07	1,758	Tuesday	07/31/2001	15:00	736
August	08	1,730	Thursday	08/09/2001	12:00	719
September	09	1,382	Friday	09/07/2001	15:00	596
October	10	1,251	Monday	10/22/2001	10:00	634
November	11	1,359	Monday	11/26/2001	18:00	630
December	12	1,514	Monday	12/24/2001	11:00	763
Total		17,290				8,102

System Name DAIRYLAND POWER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	64	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	64	7
Purchases	8,102	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	8,166	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	7,816	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	18	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	18	23
Total Sold and Used	7,834	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	332	27
Total Energy Losses	332	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.0656%	29
Total Disposition of Energy	8,166	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	452	3,877	1
Total Sales for Residential Sales		452	3,877	
Commercial & Industrial				
COMMERCIAL SALES	CG-1	80	1,421	2
SMALL POWER	CP-1	7	1,886	3
PUBLIC AUTHORITY	GS-1	15	339	4
Total Sales for Commercial & Industrial		102	3,646	
Public Street & Highway Lighting				
INTERDEPARTMENT	MP-1	8	154	5
PUBLIC STREET LIGHTING	MS-1	1	139	6
Total Sales for Public Street & Highway Lighting		9	293	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		563	7,816	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		216,053	(1,652)	214,401	1
0	0	216,053	(1,652)	214,401	
		84,599	(778)	83,821	2
5,494		97,830	(1,148)	96,682	3
		21,587	147	21,734	4
5,494	0	204,016	(1,779)	202,237	
		9,621	(168)	9,453	5
		15,124	(196)	14,928	6
0	0	24,745	(364)	24,381	
				0	7
0	0	0	0	0	
5,494	0	444,814	(3,795)	441,019	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)	(c)			
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	GENERATIN PLANT				5
Total of 12 Monthly Maximum Demands -- kW	17,290				6
Average load factor	64.1910%				7
Total Cost of Purchased Power	206,346				8
Average cost per kWh	0.0255				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	770				12
February	706				13
March	725				14
April	614				15
May	595				16
June	614				17
July	736				18
August	719				19
September	596				20
October	634				21
November	630				22
December	763				23
Total kWh (000)	8,102	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	65	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,758	7
Date and Hour of Such Maximum Demand	7/31/2001 15	8
Load Factor	0.0042	9
Maximum Net Generation in Any One Day	49	10
Date of Such Maximum	8/8/2001	11
Number of Hours Generators Operated	81	12
Maximum Continuous or Dependable Capacity--kW	1,665	13
Is Plant Owned or Leased?		14
Total Production Expenses	61,445	15
Cost per kWh of Net Generation (\$)	945	16
Monthly Net Generation --- kWh (000): January	1	17
February	4	18
March	1	19
April	0	20
May	0	21
June	0	22
July	9	23
August	49	24
September	0	25
October	0	26
November	0	27
December	1	28
Total kWh (000)	65	29
Gas Consumed--Therms	13,665	30
Average Cost per Therm Burned (\$)	13,665.0000	31
Fuel Oil Consumed Barrels (42 gal.)	57	32
Average Cost per Barrel of Oil Burned (\$)	49.4300	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	165	36
Average Cost per Gallon (\$)	4.2000	37
kWh Net Generation per Gallon of Fuel Oil	27	38
kWh Net Generation per Gallon of Lubr. Oil	387	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.1832	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	BLANK			1
Unit Identification	STATION			2
Type of Generation	RECIP			3
kWh Net Generation (000)	65			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	1,758			7
Date and Hour of Such Maximum Demand	7/31/2001 15			8
Load Factor	0.0042			9
Maximum Net Generation in Any One Day	49			10
Date of Such Maximum	08/08/2001			11
Number of Hours Generators Operated	81			12
Maximum Continuous or Dependable Capacity--kW	1,665			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	61,445			15
Cost per kWh of Net Generation (\$)	945.3077			16
Monthly Net Generation --- kWh (000): January	1			17
February	4			18
March	1			19
April				20
May				21
June				22
July	9			23
August	49			24
September				25
October				26
November				27
December	1			28
Total kWh (000)	65			29
Gas Consumed--Therms	13,665			30
Average Cost per Therm Burned (\$)	0.6000			31
Fuel Oil Consumed Barrels (42 gal.)	57			32
Average Cost per Barrel of Oil Burned (\$)	49.4300			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	165			36
Average Cost per Gallon (\$)	4.2000			37
kWh Net Generation per Gallon of Fuel Oil	27			38
kWh Net Generation per Gallon of Lubr. Oil	387			39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.1832			54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
CITYGENERA	5	1969	RECIP	FAIRBANK MORSE	700	1,600
CITYGENERA	3	1962	RECIP	FAIRBANK MORSE	300	690
Total						2,290

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1969	2,400	52	1,140	1	1,190	1,190	1
1962	2,400	12	473	1	475	475	2
Total		64	1,613	2	1,665	1,665	

1

2

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Village #1					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	3,600					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	1,758					7
Dt and Hr of Such Maximum Demand	07/31/2001					8
	15:00					9
Kwh Output	8,102					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					14
	(h)	(i)	(j)	(k)	(l)	15
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						
Voltage--High Side						
Voltage--Low Side						
Num. of Main Transformers in Operation						
Capacity of Transformers in kVA						
Number of Spare Transformers on Hand						
15-Minute Maximum Demand in kW						
Dt and Hr of Such Maximum Demand						
Kwh Output						

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	582	181	5,968	1
Acquired during year	8			2
Total	590	181	5,968	3
Retired during year	2			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	588	181	5,968	6
Number end of year accounted for as follows:				7
In customers' use	564	161	5,163	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	24	20	805	12
Total end of year	588	181	5,968	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	146	92,231	1
Sodium Vapor	250	32	46,368	2
Total		178	138,599	
Ornamental				
NONE				3
Total		0	0	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 538 - Operation Supervision and labor - Increases due to increases in actual time spent for operation labor.

A/C 539 - Fuel - Increases due to reclassification of expenses in 2001 that have been reported in A/C 546 for prior years.

A/C 572 - Maint. of Lines - Increase due to increase in line maintenance activity per actual labor distribution.

A/C 920 - Admin. and General Salaries - Increase due to increase in actual labor hours and increased employee training.

A/C 933 - Transportation Expense - Decrease in expense due to decreases in actual transportation labor, fuels costs, and vehicle repairs in 2001.

Electric Utility Plant in Service (Page E-06)

A/C 343 and A/C 344 - Retirement due to loss of diesel generator unit due to fire at the powerhouse.

A/C 392 - Addition and retirement due to purchase of new loader/backhoe with trade-in of old backhoe.
